	A	B	C	D	E	F	G	H	I	O
1	Warner Profit/Loss in Dollars									
2	c:WarP&L	Fall	Wint	Spr	Sum	Fall	Wint	Spr	Sum	
3	5/18/1989	146pp	146pp	160pp	146pp	146pp	146pp	160pp	146pp	Aver
4		#56	#57	#58	#59	#60	#61	#62	#63	
5		73-7	74-5	81-0	82-8	83-6	84-4	91-9		
6		Salli	Signal	Susan	Robots	Island	20thAnn	Salmon		
7										
8	# copies distrib (1)	21,713	22,555	23,013	22,515	22,150	21,510	23,305		
9	NET COPIES SOLD(1)	3,815	7,562	5,354	5,659	6,395	8,428	18,044		7,894
10	% Sell-Thru	17.6%	33.5%	23.3%	25.1%	28.9%	39.2%	77.4%		
11	xxxx

	A	B	C	D	E	F	G	H	I
1	Warner Distribution - Financial Statements (Advance Reports &								
2	c:War$Fin1.cal	5/18/89			Off-Sale Info)				
3									
4	Assumptions:								
5	Cover Price	$5.00							
6	Point Share (%)	54%							
7	Point Share/copy ($)	$2.70							
8	Advance (based on	75%							
9	est Final Sales)								
10	60-Day Off (based on	80%							
11	est Final Sales)								
12	120-Day Off (= to	100%							
13	Final Sales)								
14		#56	#57	#58	#59	#60	#61	#62	#63
15		Fall 87	Wint 87	Spr 88	Sum 88	Fall 88	Wint 88	Spr 89	Sum 89
16	on-sale date	Sept 1	Dec 1	Mar 8	Jun 7	Sep 6	Dec 6	Mar 6	Jun 6
17	off-sale date	Dec 1	Mar 8	Jun 7	Sep 6	Dec 6	Mar 7	Jun 6	Sep 6
18									
19	Print-Order	23200	22600	23000	22700	22200	23500	23310	
20	Ltr of Completn								
21	Domestic	19335	20190	20600	20155	20055	19230	21010	
22	Canada	1985	2395	2400	2410	2410	2280	2300	
23	Total	21320	22585	23000	22565	22465	21510	23310	
24	INITIAL:								
25	Distribution (#)	21320	22585	22973	22565	22160	21510	23310	
26	Est Sell-Thru (%)	37%	37%	31%	31%	31%	25%	27%	
27	Est Sell-Thru (#)	7888	8356	7122	6995	6870	5378	6294	
28	Point's Est Rev ($)	$21299	22562	19228	18887	18548	14519	16993	
29	Gross Advance	$15974	16922	14421	14165	13911	10889	12745	
30	Deductions: RDA	1900	2000	1800	1700	1700	1300	1500	
31	Misc	1000	1500	1500	1500	1500	1500	1500	
32	Adj	-26	22	21	-35	11	-11	45	
33	Net Advance	13100	13400	11100	11000	10700	8100	9700	
34	Prior Issue Overpay			3077.30	.00	.00	.00	.00	
35	----------								
36	CHECK RCVD (1st Adv)	$13100	$13400	$8023	$11000	$10700	$8100	$9700	
37	==========								
38	60 DAYS OFF SALE:	Feb 1	May 9	Aug 5	Nov 14	Feb 10	May 8	May 6	
39	Distribution (#)	21320	22585	22973	22565	22160	21510	0	
40	Est Sell-Thru (%)	16%	31%	.23	.24	.29	.36	.29	
41	Est Sell-Thru (#)	3411	7001	5284	5416	6426	7744	0	
42	Point's Est Rev ($)	$9210	18904	14266	14622	17351	20908	0	
43	Advance	$7368	15123	11413	11698	13881	16726	0	
44	Deductions: RDA	1900	1800	1400	1400	1700	2000	0	
45	Misc	1000	1000	1000	1000	1000	1000	0	
46	Adj					-19	26	0	
47	1st Adv	13100	13400	11100	11000	10700	8100	9700	
48	----------								
49	CHECK RCVD (2nd Adv)	0	0	0	0	500	5600	0	
50	==========								

Warner Advance Reports

	A	B	C	D	E	F	G	H	I
51	Settlement Summary Report								
52	120 DAYS OFF SALE:	Apr 1	Jul 8	Oct 7	Jan 6	Apr 6	Apr 6	Apr 6	
53	Distribution ($)	59649.90	61812.98	62989.93	61843.68	60751.68	0	0	
54	Returns - Current	48998.72	40920.84	47572.75	45812.11	43050.85	0	0	
55									
56	Gross Gain	10651.18	20892.14	15417.18	16031.57	17700.83	.00	.00	
57	Returns - Prior		28.62	55.65	714.94	418.50	.00	.00	
58	Shortages	18.90	81.00	72.90	26.50	27.00	.00	.00	
59	Handling Allowances	5.26	5.70	5.60	5.83	114.09	.00	.00	
60	Reshipping	28.21	-25.53	215.71	93.73	34.39	0	0	
61	Canadian Exchange	417.96	682.50	358.33	412.6	517.41	0	0	
62	Promo Allowances	158.14	103.59	82.61	94.79	77.51	0	0	
63	Other (1)	0	170.40	0	93.63	0	0	0	
64									
65	Total Warner Costs	628.47	1046.28	790.80	1442.02	1188.90	.00	.00	
66									
67	Net Point Gain	10022.71	19845.86	14626.38	14589.55	16511.93	.00	.00	
68	less Amount Advanced	13100	13400	11100	11000	11200	13700	9700	
69	FINAL CK RCVD/OVERPY	-3077.30	6446.05	3526.38	3589.55	5311.93	-13700.00	-9700.00	
70									
71									
72	(1) #57 "Other" is cost for 8 UPC codes								
73	#59 "Other" is cost for 2 UPC codes								

Warner Sales by Issue: Quantity & Dollar

c:WarQSold.cal

5/18/1989

	#56		#57		#58		#59		#60	
	#	$	#	$	#	$	#	$	#	$
Shipped:										
U.S.	19335	51922.50	19990	53533.18	19750	52938.93	19380	51942.78	18985	50877.78
Canada	2385	7727.40	2395	7759.80	2400	7776.00	2410	7808.40	2410	7808.40
Foreign	0	.00	200	520.00	850	2275.00	775	2092.50	765	2065.50
Total	21720	59649.90	22585	61812.98	23000	62989.93	22565	61843.68	22160	60751.68
Returned:										
U.S.	15990	42849.20	13406	35888.00	15366	41182.15	14522	38912.53	13753	36833.29
Canada	1898	6149.52	1506	4879.44	1825	5913.00	1762	5708.88	1599	5180.76
Foreign	0	.00	59	153.40	179	477.60	441	1190.70	384	1036.80
Total	17888	48998.72	14971	40920.84	17370	47572.75	16725	45812.11	15736	43050.85
Net Sales:										
U.S.	3345	9073.30	6584	17645.18	4384	11756.78	4858	13030.25	5232	14044.49
Canada	487	1577.88	889	2880.36	575	1863.00	648	2099.52	811	2627.64
Foreign	0	.00	141	366.60	671	1797.40	334	901.80	381	1028.70
Total	3832	10651.18	7614	20892.14	5630	15417.18	5840	16031.57	6424	17700.83
% Sell Thru:										
U.S.	17.3%		32.9%		22.2%		25.1%		27.6%	
Canada	20.4%		37.1%		24.0%		26.9%		33.7%	
Foreign	ERROR		70.5%		78.9%		43.1%		49.8%	
Total	17.6%		33.7%		24.5%		25.9%		29.0%	
Warner Costs		628.48		1046.28		790.80		1442.02		1188.90
TOTAL SALES	3832	10022.70	7614	19845.86	5630	14626.38	5840	14589.55	6424	16511.93

NOTES:

(1) Info is from Warner's Settlement Summaries

(2) The Initial Distribution #'s, Settlement #'s and Warner's Returns Balance Forward #'s differ somewhat.

(3) $2.69 is average U.S. portion that goes to Point

$3.24 is average Canadian portion that goes to Point

(4) Warner costs include the costs assigned to Prior issue returns

Warner Detailed Sales